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ANNUAL STATEMENT

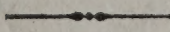
OF THE

RECEIPTS AND EXPENSES

OF THE

TOWN OF SALEM,

FROM MARCH, 1850, TO MARCH, 1851.



LAWRENCE:

HAYES, PRINTER, COURIER OFFICE.

ANNUAL STATEMENT

350 0-122

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OF THE

RECEIPTS AND EXPENSES

OF THE

TOWN OF SALT

FROM MARCH 1850, TO MARCH 1851

LAWRENCE

PRINTED AT THE COMMERCE OFFICE

Statement of Receipts and Expenditures.

R E C E I P T S.

Cash received of former Board of Selectmen,	79 36
Balance on J. L. Clendenin's two notes,	312 72
Balance on Silas Hall's note,	182 40
J. R. Rowell's note,	302 37
Cash received of County of Rockingham for support of County Paupers,	212 75
Amount of Assessment of Taxes,	2974 66
Cash received of State Treasurer proportion of Railroad Tax for 1850	115 17
Cash received of County of Rockingham for support of County Paupers for the year 1850,	196 00
Cash of State Treasurer—Literary Money,	59 75
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	\$4435 18

Which is accounted for as follows:

Paid on account of School District No. 1,	105 59	
Literary Money,	9 58	115 17
Paid on account of School District No. 2,	35 75	
Literary Money,	3 02	38 77
Paid on account of School District No. 3,	38 88	
Literary Money,	3 57	42 45
Paid on account of School District No. 4,	110 46	
Literary Money,	10 02	120 48
Paid on account of School District No. 5,	70 64	
Literary Money,	6 43	77 07
Paid on account of School District No. 6,	89 59	
Literary Money,	8 14	97 73
Paid on account of School District No. 7,	66 29	
Literary Money,	6 04	72 33
Paid on account of School District No. 8,	60 63	
Literary Money,	5 53	66 16
Paid on account of School District No. 9,	70 40	
Literary Money,	7 42	77 82
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		\$707 98

ABATEMENT AND DISCOUNT OF TAXES.

Abatement of David D. Bailey's Tax,	1 00
" " J. C. Ewins' Tax, 1848,	1 68
" " Jona. Pettingill's Tax,	2 00

Abatement of Samuel A. Gorrell's Tax, - - -	1 89	
" " J. M. Haynes' Tax, 1849, - - -	68	
" " Eliphalet Coburn's Tax, - - -	8 14	
" " Sundry Taxes to John R. Rowell, Collector for year 1850, - - -	18 76	
" " John J. Merrill's Tax, 1849, - - -	1 89	
" " Sundry Taxes to John R. Rowell, Collector for year 1850, - - -	25 50	
" " Sundry Taxes to Silas Hall, Collector years 1842, 1843, 1844, 1845, 1846, - - -	59 59	
J. R. Rowell, Discount on Taxes, - - -	87 24	
Abatement of Samuel Rowell's Poll Tax for 1848, - - -	1 51	\$212 88

PAID ON ACCOUNT OF ROADS AND BRIDGES.

Leonard Merrill, 41 feet red oak Timber, - - -	4 10	
" " 1 pole for railing for Bridge 20, Fees 10, - - -	4 40	
Cyrus Wilson, for working out nonresident highway taxes. 1850 - - -	1 35	
Allen Hall, twelve days work on the Turnpike, near Depot, \$12; 4 1-2 days of oxen, \$3.75; cart and drag, \$0.67; stone for bridge, \$1.50, - - -	17 92	
Oliver Hall, stone for Bridge in District No. 6, - - -	2 00	
Isaac Thom, for working out nonresident Tax, - - -	76	
Miles Hall, for working out nonresident Taxes, 1.43; 2 1-2 days work repairing Bridge, 2.50; one day repairing Bridge, 1.00; stringers for the same, 0.25; two days repairing Bridge near Moses Austin's, 2.00, - - -	7 18	
Perley M. Ladd, working nonresident Tax, - - -	41	
Isaac Thom, 353 feet plank, - - -	7 06	
D. M. Thom, for land taken to widen the road and moving the wall near Alvah Hall's, - - -	22 00	
Otis Hildreth, 9 lbs. powder used in District No. 6, - - -	1 50	
Moses Austin & Son, 272 feet B. O. Plank, - - -	8 10	
Abner Mirick, working highway Tax, - - -	81	
Otis Hildreth, 3 1-2 days labor on road in District No. 6, 3.75; one yoke oxen one day, 1.00; cart, 0.24; plow, 0.10, - - -	5 09	
Nath'l Woodbury, 416 feet plank for W. Hamp. Bridge. 12.48; 21 feet timber, 2.62; 18 feet do, 1.58, - - -	16 68	
Nath'l Woodbury, for land to widen road, - - -	20 00	
Ira A. Pettingill, five days labor on road by L. Merrill's, - - -	5 00	
Daniel C. Rowell, working out nonresident Taxes, - - -	2 57	
S. P. Massey, 18 feet plank, 1.57; 12 1-2 feet do, 1.50; 63 feet do, 1.89, for saw-mill Bridge; 4 1-3d days work on said Bridge, 4.37, - - -	9 33	
Jesse Emerson, working out nonresident highway Tax, - - -	92	
" " 6 1-2 day's work, 6.50; 3 days of oxen, 3.00, on road by John F. Tenney place, - - -	9 50	
Asa Taylor, 66 feet B. O. Plank, 1.98; 1 ton 16 feet B. O. timber, 4.90; use of drills, 0.25; 3 lbs. powder, 0.75, - - -	7 88	
John Davis, working out nonresident highway Tax, - - -	81	
" " 2 1-2 days work on Bridge near B. Bradley's farm, 2.50; 15 feet timber, 1.50; labor of J. O. Bailey, 0.60, - - -	4 60	
John Atwood, 11 feet timber for bridge by N. B. Duston, 1.10; labor, 1 day, 1.00, - - -	2 10	

E. C. Gordon, repairing drills for Surveyor,	42
John Ayer, 15 hours breakine out roads, 1.20; 2 yoke oxen 15 hours, 3.00,	4 20
Joseph W. Emerson, 15 hours self and 1 yoke oxen breaking roads,	2 70
Isaac Kelly, 15 hours self and two yoke oxen, breaking roads,	4 20
John R. Rowell, breaking out roads 20 hours, 1.60; 8 hours of 2 yoke oxen, 1.60,	3 20
Asa Taylor, breaking out roads, one hand and four oxen 8 h'rs, 2.24; hand, 6 hours, 0.48,	2 72
L. B. Emerson, 14 hours of one hand, and 17 hours of one yoke oxen breaking out roads,	2 82
John Davis, 17 hours of one hand, and 4 hours of one yoke of oxen breaking out roads,	1 76
John R. Rowell, one hand and oxen repairing Bridge near Moores Bailey's,	75
Benjamin Day, working out nonresident highway Taxes,	1 26
Benjamin Day, one hand 69 hours, and one yoke oxen 27 hours breaking out roads,	8 22
S. P. Massey, breaking out roads, one man 26 hours, and oxen 22 hours,	3 96
Otis Hildreth, breaking roads 29 hours of man, and 14 hours of oxen,	3 62
Silas Hall, surveying road,	50
James Webster, 2d, one hand 25 hours, and oxen 18 hours breaking out roads,	3 80
Jas. G. Knight, to 1 hand 10 hrs. & 5 hrs. ox'n breaking roads,	1 30
J. N. Robinson, 6 hours breaking out roads,	50
Charles M. Russ, 5 hands 5 hours, and 2 pairs oxen 5 hours breaking out roads,	3 00
Perley M. Ladd, 3 men and 4 yoke oxen 5 1-2 hours breaking out roads,	3 52
Jacob Rowell, working out nonresident Taxes,	1 49
Daniel C. Rowell, 16 1-2 hours, and 25 1-2 hours of 1 yoke oxen breaking out roads,	4 16
S. B. Webster, 27 hours, oxen 11 1-2 hours breaking out roads,	3 31
Joseph Haynes, self and oxen 5 hours breaking roads,	1 00
John Dix and Charles Kelley, 6 hours breaking out roads,	48
Miles Hall, 8 hours, and 4 hours of oxen breaking roads,	1 04
Isaiah Woodbury breaking out roads, oxen 20 hours, men 20 hours,	3 60
E. Tenney, 33 hours of oxen, 22 hours men, breaking roads,	5 06
John Clark, working out nonresident Tax,	2 70
Isaac Woodbury, working out nonresident Taxes,	2 04
" " breaking out roads 22 hours men and 11 h'rs oxen,	2 86
William S. Merrill, breaking out roads in 1848, 32 hours of men, and 12 hours of oxen,	3 76
Asa Taylor, breaking out roads, 35 hours of men & 29 of oxen,	5 70
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	\$247 62

CONTINGENCIES.

Pain J. C. Ewins, almanack, \$0.5, paper and ink, .37, 2 days services as Auditor, 2.00, 2 journeys to Lawrence on act. of Town Reports, 1.50, for 1849,	3 92
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Paid J. C. Ewins 2 1-2 days services as Auditor, 2.50, bottle of ink, .5, journey to Lawrence on act. of Reports, 1.00, for 1850,	3 55
" Enoch Taylor, 2 1-2 days with Auditors, 2.50, 1-2 day correcting check-list, .50, 1-2 do, .50, horse and wagon, .25,	3 75
" Moores Bailey, 2 1-2 days with Auditors, 2.50, horse and wagon, .20, 1-2 day correcting check-list, 50, 1-2 do, 50,	3 70
" Charles Day, 2 1-2 days with Auditors, 2.50, 1-2 day correcting check-list, .50, 1-2 day do, .50,	3 50
" John Emerson's Rect. for interest in full to April 5, 1850,	18 00
" John A. Messer, board of Selectmen and Auditors from March 4 to March 9, 1850,	2 75
" T. H. Ewins, oiling harness, .75, varnishing hearse, 1.50,	2 25
" Moores Bailey, services as Moderator at Annual Meeting, March, 1850,	2 00
" Paid John Gittens, digging 37 rods ditch on Town Farm,	6 17
" John Lawrence, visiting schools, 21.75, examining teachers, 4.00, horse and carriage, 1.75, labor on Ann. Report, 1.25,	28 75
" Selectmen, on account of Aaron Copps,	10 20
" Joseph Webster, services notifying Town Officers,	2 15
" Frederick Kimball, board of Selectmen from April 1, to November 20, 1850, 20.87; board of Mr. Kelly, 2.00,	22 87
" Isaac Alexander, setting stone posts and repairing burying ground wall in North Salem,	5 00
" John R. Rowell, cash paid for expenses to Portsmouth and Concord to pay State and County Tax for 1850,	4 25
" John R. Rowell, services as Collector for 1850,	81 80
" A. Bryant, surveying road by N. Woodbury's and return, .75, use of the winnowing-mill at the Town Farm, .75,	1 50
" John R. Wheeler, services as Town Clerk, recording proceedings of Town Meeting, and making return, 2.00, recording oaths of Town Officers, .50, recording invoice and taxes, 2.00, recording sale of lands for taxes, .50, recording petition and making record of road near N. Woodbury's, .50, recording petition and road near Alvah Hall's, .50, calling Juror Meeting, notifying Jurors, and return, 2.00, recording proceedings and making return of Town Meeting, 1.00, calling Juror Meeting, notifying Jurors, and return, 2.00, recording birth of 12 children, .36, recording 10 marriages, .60,	11 96
" G. C. Bartlett, advice and services on act. of County Paupers,	2 50
" J. R. Wheeler, taking care of Town House past year,	2 00
" Rawson Coburn, services as school committee for 1850—9 visits to schools, 4.50, examining two teachers, .50, horse and carriage, 2.24,	7 24
" services as Auditor, 1849,	2 50
" Jonathon H. Merrill, vaccinating 142 persons,	24 14
" J. H. Dunlap, Gate for burying ground near A. Taylor's,	5 34
" Jemima Allen, interest on her note to February 24, 1851,	33 59
" Abigail Gordon, in full for her note,	108 39
" Joseph Taylor, interest on Jesse Emerson's note to Feb'y 28, 1851,	18 54
" J. F. C. Hayes, printing Town Reports, 15.00, Tax Bills, 3.00,	18 00
" A. W. Lovering, for a Ledger	2 00

MOORES BAILEY, services as Selectman for 1850. To 1-2 day making return on Check List, 50. 9 days taking inventory, 9 00. Horse and wagon 4 days, 4 00. Cash paid out for expenses, 87 1-2. 11 1-2 days carrying out Inventory, making and recording Taxes, Surveyor's Lists, Collector's Bond, School Papers, &c., 11 50. Use of horse and carriage, 50. 1-2 day on burying ground, 50. 1-2 day to Atkinson for Surveyor, 50. Horse and wagon, 50. 1-2 day on ac't of burying ground, 50. One day measuring burying ground, and making order of notice on petition of Alvah Hall, &c., 1 00. 1-2 day for deed of burying ground, 50. 1 day at sale of burying ground, &c., 1 00. 1-2 day giving orders, 50. 1 day making contract, for building wall, &c., 1 00. 1-2 day making return of road and giving orders, 50. 1-2 day examining Records for Census, 50. 1 day taking Inventory for School House Tax for No. 6, 1 00. Horse and carriage, 1 00. 2 days carrying out Inventory, making and recording Taxes and Collector's List, 2 00. 1-2 day at Jury meeting, 50. 1 day making Check List and Warrant, 1 00. 1-2 day correcting Check List, 50. 1 day on account of burying ground wall, 1 00. 3 days lotting out burying ground, and giving orders, 3 00. Horse and wagon to Atkinson, 75. 1 day appraising Lots and Sale, 1 00. 1-2 day regulating Jury-box, 50. 1-2 day giving orders, 50. 1-2 day at Jury meeting, 50. 1 day making Warrant, &c., 1 00. 1 day settling with J. R. Rowell, 1 00. 1 days ditto, and posting Books, 1 00. 1 day taking account of Stock at Alms House, 1 00. Cash paid for Stationery and Postage, 35. 1 day settling with Collector, and giving orders, 1 00.

\$51 97

MOORES BAILEY, services as Overseer of the Poor.—Half day making contract with Mr. Jackman, 50. 1-2 day on Pauper case, 50. 1-2 day on complaint M. W. Hall, 50. Horse and wagon, 50. 1-2 day on complaint of Gittins, 50. Horse and wagon, 50. 1 day taking deposition for County Paupers, horse and wagon to Lawrence and expense, 2 50. 1 day to Exeter for Pauper money and expense, 3 00.

\$9 50.

CHARLES DAY, services as Selectman 1-2 day making return on Check List, 50. Eleven days taking Inventory, 11 00. Cash paid, 1 50. Horse and carriage, 1 00. 3 days making Inventory, 3 00. 4 days making and recording taxes, 4 00. 3 days making Surveyors and Collector's List, 3 00. For horse and carriage use, 1 00. Paper and ink, 30. 1 day purchasing land for Burying Ground, 1 00. 1 day to survey the land for burying ground, 1 00. 1-2 day to post up notices for building wall for same, 50. 1 day to sell the building of the wall of the burying ground and viewing the road near Alvah Hall and use of horse and wagon, 1 33. 1-2 day laying out road near Hall's and use of horse and wagon, 80. 1-2 day viewing the road petitioned for by S. Roberts and use of horse and wagon, 90. 1 day taking invoice for school house tax in District No. 6, 1 00. Horse and carriage, 1 00. 1 day making and recording school house tax, 1 00. 1-2 day giving orders, 50. 1 day making Check List and Warrant, 1 00. 1-2 day correcting check list. 2 days lotting out the burying ground, 2 00. 1 day revising juror box, drawing orders and horse use, 1 15. 1-2 day drawing jurors and horse use, 65. 2 days making check list and drawing orders, 2 00. 2 days settling with Collector and posting books, &c., 2 00. 1 day taking account of stock at the Alms-House, 1 00. 1 day giving orders, 1 00. Cash paid for stationary, 20. \$45,83.

Town of Salem to ENOCH TAYLOR, Dr., for services as Selectman in 1850.

March 16, 1-2 day making return on Check List, 50.
 11 days taking Invoice, 11 00. Horse and wagon 5 days, 4 00.
 Cash paid out, 3 00. 3 days carrying out Invoice, 3 00. 1-2 day
 appointing Superintending School Committee, 50. 1 day making
 Taxes, 1 00. Horse and wagon, 25. 5 days making and recording
 Taxes, 5 00. Horse and wagon, 1 00. Stationary, 16. 1 day
 appointing Collector and making Bond, 1 00. 1-2 day to examine
 land for Grave Yard, 50. 1-2 day on account of grave yard, 50.
 Horse and wagon, 25. 1-2 day on account of grave yard, 50. 1
 day selling the building of wall around grave yard and other busi-
 ness, 1 00. Horse and wagon, 32. 1-2 day on Road, on petition
 of Alvah Hall, 50. 1-2 day on Road on petition of Natha-
 niel Woodbury, 50. 1-2 day making record of roads, 50. 1-2
 day on town business, 50. 2 days taking inventory and making
 tax in School District No. 6, 2 00. Horse and wagon 1 day, 1 00.
 1 day recording School House Tax and appointing Collector, 1 00.
 Horse and wagon, 33. 1-2 day drawing jurors and giving orders,
 50. 1 day making Check List, 1 00. Stationary, 17. Horse and
 wagon, 25. 1-2 day correcting check list, 50. 1 day accepting
 grave yard wall and giving orders, 1 00. Horse and wagon, 25.
 3 days lotting off grave yard, 3 00. 1-2 day appraising lots in
 grave yard, 50. Horse and wagon to Atkinson, 33. 1-2 day on
 town business, 50. 1-2 day regulating juror box, 50. 1-2 day
 giving orders, 50. Horse and sleigh, 25. 1-2 day at juror meet-
 ing, 50. Horse and sleigh, 25. 1 day making check list, 1 00.
 Horse and wagon, 25. Stationary, 16. 1 day making Warrant,
 1 00. Horse and wagon, 25. 1 day settling with Collector, 1 00.
 Horse and wagon, 25. 1 day posting books, 1 00. Horse and
 wagon, 25. 1 day appraising property at the Alms House, 1 00.
 Horse and wagon, 25. 1 day settling with Silas Hall, 1 00.

\$57,47.

Paid on account of the new Burying Ground.—John L. Clendenin for land,
 167 62. John Ayer, work of himself, oxen and hands on Grave
 Yard, 21 55. F. Kimball, in full for building wall around Grave
 Yard, 290 00.—Blasting rocks near the front wall of grave yard,
 5 00. John Kelly, services as surveyor, 11 00. Josiah B. Wig-
 gin, recording deed, 50.

\$495,67.

PAID ON ACCOUNT OF THE POOR AT THE ALMS-HOUSE.

Edmond B. Taylor, 27 3-4 days work,	23.00	1 scythe, 1.00,	24 00
S. Jackman, balance for his services to April 1, 1850,			60 00
John Marston, shoeing oxen, 66; ironing cart, &c., 2.35; mak-			
ing chain, 20; repairing plow-irons, 30; shoeing oxen, 1.00,			4 51
T. H. Ewins, services burying Jerry Jones,			1 75
S. Jackman, services in full to April 1, 1851,			120 00
Nath'l Woodbury, sawing plank, rails and boards,			1 90
John W. Austin, filing saws, 40; repairing cart, 50; filing and			
setting saw and repairing frame, 40,			1 30
Samuel Palmer, 1 cow,			13 00
E. C. Gordon, shoeing horse, 91; repairing forks and hoe, 25;			
shoeing horse, 10; do. 88; mending hand-irons, 10; hook			
to cham, 25; shoeing horse, 20; mending fork, 17; shoe-			
ing horse, 24; rods and nuts, 36; mending shovel, 8;			
shoeing horse, 40; repairing sleigh, 20,			4 70

John Corning, sawing plank and boards,	45
M. & B. Foster, 1 lb. tobacco, 28 ; 13 lbs. mackerel, 91 ; 9 3-4	
lbs. codfish, 34 ; 1-4 gall. oil, 20 ; 1-2 doz. plates, 42 ; 3	
platters, 22 ; 1 lb. tea, 45,	2 82
John R. Rowell, use of bull,	1 50
Jonathan Merrill, visits and medicine for Town Paupers,	11 25
W. N. Duston, 2 oz. nutmegs, 20 ; 14 lbs. sugar, 1.00 ; 1-2 lb.	
pimento, 12 ; 1-2 lb. pepper, 12 ; 4 galls. molasses, 1.04 ;	
2 bags meal, 3.10 ; 1 bu. salt, 45 ; 4 galls. molasses, 1.08 ;	
4 lbs. coffee, 48 ; 1-2 lb. tea, 25 ; 1 lb. tea, 50 ; 7 lbs. sugar,	
50 ; 1 lb. tobacco, 28 ; 7 1-2 lbs. codfish, 28 ; 4 galls. mo-	
lasses, 1.08 ; 4 lbs. coffee, 48 ; 8 lbs. sugar, 50 ; 1 bbl.	
flour, 5.88 ; 7 lbs. sugar, 50 ; 1 lb. tea, 50 ;	17 97
J. R. Wheeler, 1 pr. men's boots, 1.50 ; mending shoes, 50 ;	
mending harness, 17 ; mending 1 pr. shoes, 25 ; mending	
harness, 25 ; 1 pr. women's shoes, 1.25 ; 2 prs. men's	
bootees, 3.00 ; 1 pr. women's shoes, 1.25,	8 17
Moore's Bailey, use of grass plow 7 days, 3.00 ; 95 lbs. beef, 4.75,	7 75
Sewell Jackman, balance of account,	6 60
Moore's Bailey, 1 wood saw, 75 ; cheese hoop, 10 ; tub, 80 ;	
wagon harness, 5.12 1-2 ; 1 drawing knife, 40,	7 17
John A. Messer, 104 lbs. beef,	5 20
Amos Bailey, 60 lbs. beef,	1 33
Welch & Bailey, 260 lbs. beef, 8 1-4 lbs. pork, and 2 heads,	14 52
Moore's Bailey, 1 1-2 days cradling rye,	2 25

\$318 14

PAID ON ACCOUNT OF POOR NOT AT THE ALMS-HOUSE.

Tristram Kimball, for George Kimball, 1 pr. boots, 2.65 ; 1	
coat, 5.00 ; 1 pr. pants, 3.00,	10 65
John H. Dunlap, support of Sophia Dunlap 1 yr, to Feb. 5, 1850,	52 00
Mary C. Patridge, boarding and nursing John Gittin's wife and	
child, 6 weeks,	12 00
Abner Gage, support of Nancy Parker to April 1, 1850,	33 80
Charles Day, boarding and carrying Henry W. Sargent to	
Alms-house,	1 00
G. C. Bartlett, writing agreement Overseer of Poor with S.	
Jackman, 50 ; writing notice Town of Salem to Manches-	
ter and Lawrence Railroad, 50 ; preparing Pauper act's and	
obtaining money from County, 5.00, for the year 1849 ;	
writing agreement Overseer of Poor with S. Jackman,	
for 1850, 50 ; journey to Henniker and examining records	
in case of Joseph Wheeler, 3.50,	10 00
John H. Dunlap, support of Sophia H. Dunlap to Feb. 6, 1851,	52 00
Seth Emerson, support of Munan Merrill to Feb. 1850,	26 00

\$197 45

State Tax for the year 1850,	\$262 20
County Tax for the year 1850,	364 07

\$626 27

Non-resident Highway Tax receipts returned by J. R. Rowell,	
for 1849,	92
Non-resident Highway Tax receipts returned by J. R. Rowell,	
for 1850,	73 59

Non-resident Highway Tax receipts returned by Silas Hall, for 1848,	2 63
	<u>\$77 14</u>

RECAPITULATION.

Amount of funds in the Selectmen's hands	\$4435 18
School and Literary Money	\$707 98
Abatement and discount of Taxes	212 88
Roads and Bridges	247 62
Contingencies	607 08
New Grave Yard	495 67
Poor at the Alms House	318 14
Poor not at the Alms House	197 45
State and County Tax Receipts	626 27
Non-resident Highway Tax Receipts	77 14
J. L. Clendenin's Note	260 45
J. R. Rowell's Note	134 93
Cash in Selectmen's hands	605 18
	<u>4490 79</u>

From which deduct orders not returned, the bills for which are reported	55 61	\$4435 18
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DEBTS AGAINST THE TOWN.

Jemima Allen's Note amount Feb. 26, 1851,	\$550 00
John Emerson's " " April 5, "	318 00
Abiah Bailey's " " May 6, "	374 51
Thomas Duston's " " April 5, "	251 41
Jesse Emerson's " " Feb. 28, "	105 58
	<u>\$1599 50</u>

All other claims against the town do not exceed \$100.

DUE THE TOWN.

From J. R. Rowell	134 93
" J. L. Clendenin	129 45
Cash in Selectmen's hands	605 18
	<u>869 56</u>

Leaving a balance against the Town, of Which is submitted.	\$629 94
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J. C. EWINS,
OBADIAH DUSTON,
WASHINGTON KIMBALL, } Auditors.

SEWELL JACKMAN'S ACCOUNT AS SUPERINTENDENT
AT THE ALMS HOUSE.

Paid for 8 lbs Sugar 1 lb Tea, \$1 14; 18 lbs Fish, 63; 3 lbs Saleratus, 21; 2 lbs Coffee, 28; Bread and 2 lbs Nails, 22; 1-2 lb. Tobacco, 10; 24 lbs Sugar, 1 50; 4 lbs Coffee, 56; 1-2 lb Cassia, 20; 1-4 lb Nutmegs, 35; 2 lbs Tea, 1 10; 22 lbs Fish, 88; Hammer, 60; Thread, 2; Oil and Whiting, 12; 2 yds Cloth, 30; meat, 45; Shoats, 6 75; 5 lbs Saleratus, 35; 1-2 lb Cream Tartar, 12; 1 lb Tobacco, 25; 4 gls Molasses, 1 08; 2 lbs Coffee, 21; Hoe Handle, 5; Meat, 48; 1-2 bushel Lime, 42; Fish, 35; Seeds, 5; 2

qts Peas, 25; 2 Shovels, 1 80; 2 lbs Sugar, 20; 21 lbs Veal, 1 26; 2 lbs Nails, 10; Lumber for Cart, 25; 2 gals Vinegar, 34; Baskets, 20; Tin Ware, 20; Bread, 1 34; 8 Shad, 1 00; 1-2 lb Tobacco, 12; 1 pk Herds-grass Seeds, 94; 3 lbs Clover, 38; Peas, 12; 4 lbs Coffee, 50; 1 bag Salt, 28; 1-2 lb Tea, 25; 4 gals Molasses, 1 12; Cotton, 6; Hoe, 50; 15 lbs Sugar, 1 00; Sheeting, 80; 10 yds Prints, 1 00; Cash paid for making Coat, 3 00; Bag Flour, 95; 7 lbs Fish, 28; 4 lbs Saleratus, 28; 1 bbl Flour, 6 37; Kit Mackerel, 1 75; 1 lb Tea, 50; 30 Shad, 3 00; 1 pk Beans, 44; paid John Davis for 3 days work, 2 00; pk Salt, 15; Repairing Wagon, 25; Tobacco, 26; 1 pr Suspenders, 10; 7 lbs Sugar, 50; 4 gals Molasses, 1 04; 17 1-2 lbs Pork, 1 75; 6 1-2 lbs Sugar, 50; 1 lb Tea, 50; 4 1-2 lb Coffee, 50; 10 lbs rice, 50; 4 gals Molaases, 1 12; 2 lbs Saleratus, 14; 1-2 lb Tobacco, 50; Bread, 12; 40 yds Sheeting, 3 40; 1 lb Yarn, 84; 7 lbs Sugar, 50; 1-2 lb Tea, 30; 2 lbs Coffee, 24; Bread 12; 10 lbs Pork, 1 00; 15 lbs Flour, 50; 1 bag Salt, 18; 4 gals Molasses, 1 12; 1-2 Tobacco, 15; 2 lbs Coffee, 20; 8 lbs Sugar, 68; 3 lbs Saleratus, 21; Thread, 16; 2 bushels Corn, 1 54; paid for use of Cider Mill, 32; 2 lbs Saleratus, 14; 2 lbs Coffee, and 4 lbs Sugar, 40; 4 gals Molasses, and 17 lbs Pork, 2 75; 3 lbs Nails, and Wicking, 21; 1-2 lb Tea, 30; 10 1-2 lbs Sugar, 78; 4 lbs Coffee, 50; Paint, 21; 1-2 lb Tea and 2 lbs Saleratus, 39; Tea, 25; paid for 1-2 day's work, 50; 4 Shad, 40; Bed Cord, Spirits Turpentine, 47; 14 lbs Sugar, 1 00; Tea, 25; 1 qr Cassia and Spice, 20; 1 lb Ginger, 12; 2 lbs Nails, 10; paid 1 day's work, 75; Repairing Churn, 27; 1 lb Tea, 45; 4 gals Molasses, 1 12; 3 lbs Sugar, 21; 3 bushels Potatoes, 90; 3 lbs Sugar, 21; 1 pk Salt, 12; Cash paid for Coffin, 5 25; 4 gals Molasses, 1 12; 5 lbs Coffee, 50; 1-2 lb Tea, 25; Cash paid D. Bailey for cutting Rye, 2 25; 1 bbl Flour, 6 25; 7 lbs Sugar, 50; 1-2 Tea, 25; 1 2 lb Ginger, 12; 2 lbs Nails, 10; 9 yds Print, 1 12; 1-2 lb Tea, 25; 4 lbs Saleratus, 28; 1-2 lb Tea, 4 lbs Saleratus, 78; 13 lbs Pork, 51; 1 bag Shorts, 90; 2 Brooms, 2 Mop Handles, 1 20; 2 bushels Corn, 1 50; 60 lbs Fish, 1 50; 1 lb Tobacco, 30; 4 gals Molasses, 1 08; 7 lbs Sugar, 50; Bread, &c., 1 00; 5 Plates, 22; 2 Chambers, 25; 4 lbs Coffee, 7 lbs Sugar, 1 20; 3 prs Mittens, 1 05; File, 9; Candles, 19; 1 bag Salt, 18; Wicking, 25; Tea, 25; Cash paid J. Dix for labor, 50; Bread, and Saltpetre, 14; 1 1-4 lbs Tea, 75; 1 lb Tobacco, 30; Thread, 30; Chambers, and Rosin, 34; 7 lbs Sugar and 1-2 lb Tea, 75; 4 lbs Coffee, Saleratus, Soap, and Bread, 87; paid for labor, 75; 9 yds Linsey, 1 20; 2 lbs Soap, and 2 lbs Saleratus, 34; 1-2 lb Tobacco, 12; paid J. Gittens, 3 10; Cleaning Clocks, 50; Thread and Cassia, 17; 1 pr Boots, 1 00; 5 lbs Sugar, 40; Fish, 43; 1 bbl Flour, 6 25; 1 Bag Salt, 1 50; 1 lb Tea, 50; 11 1-4 lbs Pork, 94; Bill paid by Jesse Emerson, March 16, 1849, to R. Coburn and S. M. Coburn, 2 71.

Total, \$137 98

Cr. By 13 1-2 lbs Cheese, 1 21; 1050 lbs Hay, 50 75; Fowls, 1 50; 61 lbs Butter, 10 98; Ox Work, 34; 2 dozen Eggs, 35; 8 lbs Butter, 1 12; Ox Work, 30; 3-4 bushel Rye, 65; 6 Calves, 27 00; 5 bushels Oats, 2 25; 19 lbs Butter, 3 17; 4 bushels Oats, 1 80; 15 lbs Butter, 2 50; 12 lbs Butter, 2 22; 1 pk Corn, 25; 2886 lbs Hay, 15 84; 24 lbs Butter, 3 24; lot Timber, 2 75; 500 lbs Hay,

2 75; 2 Pigs, 4 00; 50 lbs Butter, 8 50; 28 lbs Butter, 5 60; Horse to Haverhill, 30; 10 Fowls, 2 20; 5 lbs Butter, 1 00; 2260 lbs Straw, 5 70; Fowls, 4 00; 50 lbs Hide, 2 50; 700 lbs Straw, 1 75; 12 1-2 lbs Rye Meal, 25; lot Lumber, 1 00; use of Team, 1 00; binding Shoes, 1 20; 1-2 bushel Cherries 94; 8 lbs Butter, 1 37; Cash received of Jesse Emerson, 4 88; Order on Collector to balance, 6 60.

Total, \$137 98

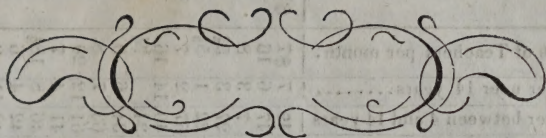
APPRAISAL OF THE PERSONAL PROPERTY AT THE ALMS HOUSE, MADE BY THE SELECTMEN, FEB. 28, 1851.

STOCK.—One Horse, \$25 00. 2 Oxen, 80 00. 6 Cows, 150 00. 3 Shoats, 28 00. 14 Fowls, 4 20.

PRODUCE.—Thirteen tons Eng. Hay, \$130 00. 25 bus. Corn, 25 00. 20 bus. Rye, 20 00. 3 bus. Oats, 1 50. 3 bush. Beans, 5 25. 1 bush. Salt, 50. 150 lbs Ham, 15 00. 10 lbs Candles, 1 20. 3-4 bbl. Flour, 4 50. 200 lbs Pork, 20 00. 100 lbs Beef, 6 00. 70 lbs Lard, 7 00. 7 lbs Dried Apples, 28cts. 40 lbs Butter, 7 20. 200 lbs Cheese, 18 00. 1 lb Tea, 50cts. 1 bush Onions, 75cts. Garden Sauce, 4 00. 12 bush Potatoes, 9 00. 2 lbs Coffee, 24cts. 1 gal Molasses, 28cts. 12 gls Pickles, 2 00. 3-4 bbl Soap, 3 00. 15 lbs Grease, 60cts. 1 bbl Cider, 2 00. 4 gals Vinegar, 10cts.

TOOLS.—Three Plows, \$5 00. 5 Hay Forks, 1 00. 2 Yokes and Irons, 1 50. 4 Rakes, 50cts. 1 Horse Wagon, 15 00. Wheel Barrow, 2 00. 3 Manure Forks, 3 Shovels, 2 50. 7 Meal Bags, 87c. 1 Cultivator, 3 00. 1 Harrow, 3 50. 1 Drag, 50c. Ox Sled, 4 00. Ox Cart, 12 00. Lot of Lumber, 4 00. 1 Bush Scythe and Snaith, 75c. Sleigh, 8 00. 2 Wagon Harnesses, 12 00. 3 Draft Chains, 2 50. Grind Stone, 3 00. 2 Scythes and Snaiths, 1 75. 1 Pick, 50c. 3 Hoes, 75c. Iron Bar, 1 50. 5 Axes and Handles, 2 00. Beetle and 2 Wedges, 1 00. Cheese Press, 50c. Wood Saw and Horse, 1 00. Whiffletree and Chain, 75c. 1 Wrench, 50c. Clevice and Pins, 50c. Manure Fork, 75c. Flail, 25c. 4 Cider Casks, 2 50. 2 Augurs and 1 Sickle, 50. 1 Drawing Knife and Hammer, 1 00. Broad Axe and Square, 1 50.

FURNITURE.—Thirteen Feather Beds, \$39 00. 8 Under Beds, 4 00. 33 Coverlids, 18 00. 27 pair Pillow Cases, 3 00. 3 Woolen Blankets, 1 50. 25 pair Sheets, 12 00. 11 Bedsteads and Ropes, 5 00. 2 pair Shovels and Tongs, 75c. Iron Ware, 5 00. 2 Grid-Irons, 50c. 1 Coffee Mill, 25c. Earthen Pots, 60. 2 Cheese Hoops, 50. Set Measures, 50. Baskets, 1 00. Buffalo Robe, 2 00. 2 Cheese Safes, 2 50. 12 Clothes Chests, 7 00. 2 Mirrors, 75c. 7 Meat Barrels, 2 80. 3 Firkins, 50c. 10 Dry Casks, 50c. 20 Tin Pans, 3 00. 9 Pails, 1 00. 1 Tin Cream Pot, 50c. 3 Tubs, 2 00. 2 Brass Kettles, 10 00. 3 pair Fire Dogs, 75c. Trammels and Hooks, 50c. Tea Pot and Coffee Pot, 20c. Tin Dippers and Wash Dish, 25c. 11 Plates, 50. 8 Cups and Saucers, 25c. 1 doz. Knives and Forks, 50. 12 Spoons, 1 00. 6 Bowls, 50c. 1 Strainer and Culinder, 50c. 1 Clock, 2 00. Salt Mortar and 2 Mugs, 50c. Warming Pan, 1 00. Stoves and Funnel, 10 00. 1 Tin Lamp, 12c. 2 Brass Candlesticks, 50c. 6 Tables, 4 00. 1 Tin Kitchen, 25c. 18 Chairs, 3 00. 2 Wash Boards, 25c. 2 pair Steelyards, 75c. 1 Glass Lantern, 50. 1 Bread Tray, 50. 3 Trunks, 1 00. Wearing Apparel for 8 persons, 64 00. 9 Cords Wood, cut from the Farm, 30 00. \$918 74.



ANNUAL REPORT,

OF

The Superintending School Committee,

FROM MARCH, 1850, TO MARCH, 1851, INCLUSIVE.



TABULAR VIEW OF SCHOOLS.

District No.....	Prudential Committees.....	Names of Teachers.....	Time of Schools.....	Length of Schools.....	Whole number of Scholars....	Average number.....	Number of Males.....	Number of Females.....	Number between 4 and 14 years	Number over 14 years.....	Wages of Teachers per month.	Amount of money for each Dist
I.	J. C. Ewins,	E. A. Crowell,	May 13 to Sept. 14,	4 months,	60	48	27	33	49	7	\$7	\$115 17
II.	S. Jackman,	M. C. Merrill,	Dec. 2 to Feb. 1,	2 months 5½ days,	63	53	32	31	47	6	16	38 77
III.	J. Taylor,	E. A. Lancaster,	Oct. 14 to Dec. 20,	2½ months,	10	9	6	4	7	3	8	42 45
IV.	K. Taylor,	C. A. Duston,	June 3 to Aug. 3,	2 months,	30	25	14	12	27	3	5½	120 48
V.	S. P. Massey,	M. W. Emerson,	Oct 7 to Dec. 7,	2 months,	24	19	12	12	22	1	5½	77 07
VI.	A. Hall,	C. A. Kent,	May 6 to Sept. 14,	4 months 12 days,	58	40	34	24	40	14	16	77 73
VII.	J. Webster,	S. E. Sargent,	Nov. 11 to Jan. 17,	2 months 9 days,	36	26	15	21	34	6	9	72 33
VIII.	J. Clarke,	M. K. M. Plummer,	April 29 to June 12,	1 month 14 days,	40	30	20	20	34	6	8	66 16
IX.	B. Pettee,	M. K. M. Plummer,	Nov. 3 to Feb. 22,	3 months 3 weeks,	70	53	33	37	63	7	20	77 82
		S. J. Sampson,	Aug. 26 to Oct. 25,	2 months 4 days,	73	58	40	33	61	12	18½	
		W. C. Harris,	Jan. 13 to Mar. 15,	2 months 1 week,	45	30	11	34	41	4	7	
		W. G. Woodbury,	June 10 to Aug. 10,	2 months 3 days,	54	41	24	30	46	8	18½	
		D. Butler,	Dec. 2 to Feb. 20,	2 months 3½ weeks,	50	38	22	23	42	4	6	
		C. A. Snelling,	June 10 to Aug. 3,	2 months,	53	45	28	25	42	11	9	
		E. A. Crowell,	Dec. 1 to Feb. 13,	2 months 3 weeks,	27	14	10	17	27	7	6½	
		E. A. Kimball,	June 3 to Sept. 6,	3 months 11 days,	32	23	14	18	25	7		
		H. M. Messer,	Dec. 12 to Feb. 25,	2 months 15 days,								

ADDITIONAL STATEMENTS AND REMARKS.

SCHOOL-HOUSES.—These remain, with one exception, much the same as last year. That in District No. 6 has been remodelled, enlarged, and greatly improved, and is altogether the most commodious in town. Several others need to be subjected to similar repairs. The health and happiness of both teachers and scholars, would be promoted thereby. Close walls and clean ceilings, convenient desks and seats, large blackboards and good outline maps, unbroken windows and whole stoves, with dry fuel, are indispensable to the comfort and progress of any school. Where these are, no teacher will be obliged or have occasion to report the "condition of school-houses," "*very bad.*"

ATTENDANCE.—The *highest* number, in all the schools during the year is 415, the *average* is 326 scholars. This, in some places, would be quite *low*. The use of Registers, may be expected to secure greater punctuality and constancy of attendance. But, neither teachers nor the Legislature can obtain the necessary degree of regularity, without the cooperation of parents. Children must be *sent to school every day of the term*, in order to be most highly benefited by it.

And, while about 100 of those attending this year, have been but a *small portion* of the time, it is found that there are a few in every district who do not go to school *at all*. If such have parents living, *they* ought to consider how far short they come of fulfilling their obligations to the State, their children and themselves.

VISITING SCHOOLS.—From the reports of teachers it appears that some of the schools have been visited by "Prudential Committees" and "citizens." In District No. 1, during the Winter School, four visits of citizens and two of the Prudential Committee. In District No. V, Summer School, twenty visits. In District No. VII, twenty; but in District No. VI, Winter term, 47; and in District No. VIII, the same season, 48 visitors are reported. The teachers in Districts No. II, III, IV, and IX, report no visits except of the Superintending Committee. These facts may be taken as a pretty correct index of the amount of interest in the schools existing in the different parts of the town. They show, too, which are the best schools, not so much, however, from having superior instructors, as from a greater interest among the people. The visits of parents and friends give countenance and encouragement to both teachers and scholars, and cost but little time and labor.

SCHOOL TERMS.—We have a word to say on this point. *Uniformity* is very desirable in the *times* of holding the schools. All districts having two terms, winter and summer, would do well to have the schools begin and close, at nearly the same periods of time, from year to year. This subject claims the consideration of Prudential Committees.

TEXT BOOKS.—A greater degree of *uniformity* in the *books* used in the schools, would not fail to promote the advantage of all concerned. Different text-books require more classes, and, consequently, have less time to a single class. But with the same series of reading books, and uniform systems of Arithmetic, Grammar, Geography and History, fewer classes will be necessary, while each will have more time for its appropriate study. Russell's and Town's Reading Books, Adams' and Greenleaf's Arithmetic, Wells' Grammar, Morse's and Smith's Geography, and Willard's and Wilson's U. S. History, will be found among the best systems of these various studies now in use.

TEACHERS.—These have been mostly females, generally speaking, well qualified, and most of them experienced teachers. Their fidelity has been proportionate to the encouragement afforded them. Their labors have met with satisfactory success. The method of discipline has usually been of the moral, persuasive kind, and regulated by the law of love. This should govern the teacher even when called to use the rod for punishment or discipline. The wages of female teachers have not, in any case, exceeded \$9,50 per month—cheap enough at that. The highest wages of male teachers has been \$20,00 per month. High wages may *shorten* the *time*, but seldom fail to *raise* the *character* of a school. Let *good* teachers have *good* wages, and you will have *good* schools. Some of the teachers have introduced singing, composition, and declamation in their schools, with very pleasing and beneficial results.

The Committee are happy to discover some promising indications of both the present and future prosperity of our schools. But little has, however, yet been done compared with what their importance demands. Let more money be appropriated for their support; let better accommodations be provided; let parents, committees and inspectors, be interested, active, and persevering in their exertions to improve them; and not the children of this day alone, but those of coming generations, will “rise up and call you blessed.”

All which is respectfully submitted.

J. C. EWINS,
R. COBURN,
J. LAWRENCE.

Salem, March 6th, 1851.